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CITY OF ST. LOUIS



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DR. KENNETH M. STONE, CPA
Internal Audit Executive

FILE COPY

September 4, 2012

Sylvia Jackson, Executive Director
Women's Safe House
P. O. Box 63010
St. Louis, MO 63143

RE: Federal Emergency Shelter Grant (FESG) (Project #2012-HOM16)

Dear Ms. Jackson:

Enclosed is a report of the fiscal monitoring review of the Women's Safe House, a not-for-profit organization, FESG program, for the period January 1, 2011 through December 31, 2011. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of the Women's Safe House. Fieldwork was completed on July 9, 2012.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis Department of Human Services (DHS) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 657-3463.

Sincerely,

Dr. Kenneth M. Stone, CPA, CGMA
Internal Audit Executive

Enclosure

Cc: Parimal Mehta, Fiscal Manager, DHS
Antoinette Triplett, Manager II - Homeless Services, DHS



CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)
FEDERAL EMERGENCY SHELTER GRANT (FESG)**

**WOMEN'S SAFE HOUSE
CONTRACT #62400
CFDA #14.231**

**FISCAL MONITORING REVIEW
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011**

PROJECT #2012-HOM16

DATE ISSUED: SEPTEMBER 4, 2012

**Prepared By:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS) - HOMELESS SERVICES
FEDERAL EMERGENCY SHELTER GRANT
WOMEN'S SAFE HOUSE
FISCAL MONITORING REVIEW
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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INTRODUCTION

Background

Contract Name: Women's Safe House

Contract Number: 62400

CFDA Number: 14.231

Contract Period: January 1, 2011 through December 31, 2011

Contract Amount: \$32,160

The contract provided Federal Emergency Shelter Grant (FESG) funds to Women's Safe House (Agency) to provide 2,400 bed/nights of emergency shelter to residents of the City of St. Louis, or whose last known permanent address was in the City of St. Louis, who are homeless women and children, or who are about to become homeless in order to escape domestic violence. The available services are also provided to individuals and families who currently reside in a location which is more than 100 miles from the City of St. Louis or whose last known permanent address was more than 100 miles from the City of St. Louis.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local DHS requirements for the period January 1, 2011, through December 31, 2011, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by DHS. Evidence was tested supporting the reports the Agency submitted to DHS and other procedures were performed as considered necessary. Fieldwork was completed on July 9, 2012.

Exit Conference

The Agency was offered an exit conference on August 31, 2012, but the Agency declined.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not fully comply with federal, state and local DHS requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2011-HOM08, issued April 21, 2011, contained one observation:

- Opportunity to improve internal controls over time reporting (**Resolved**)

A-133 Status

According to a letter received from the Agency dated June 26, 2011, it did not expend \$500,000 or more in federal funds during its calendar year ended December 31, 2011, and was not required to have an A-133 single audit report.

Summary of Current Observations

There were no current observations.